2001 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-SB55)

			Received By: jkre	ye	
			Identical to LRB:		
For: Spencer Black (608) 266-7521			By/Representing: McMurray		
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2001 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-SB55) .

Received: 06/21/2001	Received By: jkreye Identical to LRB: By/Representing: McMurray				
Wanted: Soon					
For: Spencer Black (608) 266-7521					
This file may be shown to any legislator: NO	Drafter: jkreye				
May Contact:	Addl. Drafters:				
Subject: Tax - sales	Extra Copies:				
Submit via email: YES					
Requester's email: Rep.Black@legis.state.wi.us					
Pre Topic:					
No specific pre topic given					
Topic:					
74: Sales and use tax exemption for construction materials purchased by contractors for use by tax exempt entity					
Instructions:					
See Attached					
Drafting History:					
Vers. Drafted Reviewed Typed Proofed /1 jkreye / /22 id kills	Submitted Jacketed Required				

FE Sent For:

<**END>**

LRB #: 1350

Assembly Democrat Budget Amendment Requests

Request Number:

74

(not LRB number)

Agency:

DOR

Description: Allow contractors engaged in projects for tax exempt entities to purchase

TL

construction materials sales and use tax free.

Attachments:

see letter

Cost (if known):

unknown

Contact person: Susan McMurray, 266-7521, Representative Black's Office

amend 77.54 (41)

Plouff. Joe

From:

Dan Market [dmarket@market-johnson.com]

Sent: Thursday, June 07, 2001 3:09 PM

To: 'Rep.Gronemus@legis.state.wi.us'; 'Rep.Huebsch@legis.state.wi.us'; 'Rep.Kreibich@legis.state.wi.us'; 'Rep.Musser@legis.state.wi.us';

'Rep.Plouff@legis.state.wi.us', 'Rep.Sykora@legis.state.wi.us', 'Rep.Balow@legis.state.wi.us':

'Rep.Hubler@legis.state.wi.us'; 'Rep.Reynolds@legis.state.wi.us'; 'Rep.Rhoades@legis.state.wi.us'; 'Rep.Shilling@legis.state.wi.us'; 'Sen.Harsdorf@legis.state.wi.us'; 'Sen.Zien@legis.state.wi.us'; 'Rep.Meyer@legis.state.wi.us'; 'Sen.Moen@legis.state.wi.us';

Cc: 'jimbn@agcwi.org'

Sales Tax on Tax Exempt Construction Projects Subject:

Market & Johnson, Inc. is a general contractor with offices in Eau Claire and La Crosse. As a building contractor in Wisconsin, I want to ask for your support for the inclusion in the final Budget Bill, the proposal which would allow contractors to directly purchase construction material for our tax-exempt construction projects without paying the sales tax.

As you are aware currently, tax-exempt entities such as schools, municipalities, churches, and other civic groups must issue their own purchase orders and directly buy the materials for their construction projects in order to avoid paying the 5% sales tax to the State. Because most owners want to receive the cost savings they ask that contractors go through the extra paperwork and special handling to help them their exemption.

Many tax-exempt entities and contractors have been forced to hire full time staff people devoted exclusively to administering the paperwork and special coordination that the current law requires. These local projects are already designated as tax-exempt, so why does the State make it so difficult and expensive to keep that money in our local communities?

This is a real problem for your local communities and us. You can help fix it. Please support changing this tax law in your 2001-2002 Budget Bill.

Thank you for you consideration and support!

Sincerely.

Dan Market President

Market & Johnson, Inc. 2350 Galloway St. P.O. Box 630 Eau Claire, WI 54702-0630

Phone: 715-834-1213 Fax: 715-834-2331

email: dmarket@market-johnson.com



Proposed budget amendments Rep Plouff

Tax Relief Fund Tax Credit

Refer to p39 of the Fiscal Bur. document comparing governor's & JFC version of the budget.

The Tax Relief Fund Tax Credit would send \$ back to the taxpayer in the form of income tax relief if a number of circumstances existed in the future. Rather than it being sent via income tax relief, I would like an amendment drafted that would send it back via property tax relief.



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State of Wisconsin 2001 – 2002 LEGISLATURE

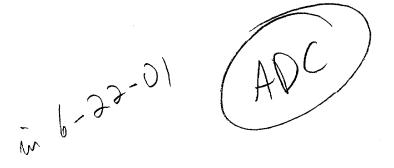
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IK: Y...

ASSEMBLY AMENDMENT,

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55



At the locations indicated, amend the substitute amendment as follows:

1. Page 847, line 5: after that line insert:

"Section 2246d. 77.54 (41) of the statutes is amended to read:

77.54 (41) The gross receipts from the sale of building materials, supplies and equipment to; and the storage, use or other consumption of those kinds of property by; owners, contractors, subcontractors or builders if that property is acquired solely for or used solely in, the construction, renovation or development of property that would be exempt under s. 70.11 (36); or if that property is acquired solely for and used solely in the construction, renovation or development of property, not including road construction, pursuant to a contract with any entity that is exempt under sub. (9a)

from paying the taxes imposed under this subchapter.".

2. Page 1404, line 2: after that line insert:

"(6m) Building materials. The treatment of section 77.54 (41) of the statutes first applies to building materials purchased on the effective date of this subsection.".

4 (END)